

**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TENNESSEE**

FEDEX CORPORATION
and SUBSIDIARIES

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.

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Civil Case No. 2:20-cv-02794
The Honorable Samuel H. Mays, Jr.

MOTION FOR JUDGMENT

Pursuant to Federal Rule of Civil Procedure 58(d), FedEx Corporation & Subsidiaries moves this Court for an entry of judgment that FedEx is entitled to a refund of \$87,058 for its tax year ended May 31, 2018 (“FY18”) and \$84,524,409 for its tax year ended May 31, 2019 (“FY19”), including any statutory interest, as provided by law, applied to each overpayment of tax.

1. This is a federal income tax case concerning FedEx’s FY18 and FY19 tax years.
2. This action came for consideration before the Court on the parties’ cross-motions for partial summary judgment, and the issues have been duly considered and Orders have been duly rendered.
3. In this U.S. federal income tax refund case, on March 31, 2023, this Court entered an Order (ECF No. 49) granting plaintiff’s motion for partial summary judgment (ECF No. 42) and denying defendant’s cross-motion for partial summary judgment (ECF No. 43).
4. On February 13, 2025, this Court entered an Order (ECF No. 70) construing plaintiff’s motion for judgment (ECF No. 52) as a motion for partial summary judgment and granting to plaintiff partial summary judgment.

5. At the parties' request, the Court did not rule on the amount of the overpayment of taxes.

6. The parties have conferred and reached agreement with respect to the amount of the overpayment of taxes in FedEx's FY18 and FY19 tax years and to the terms of a proposed final order, which plaintiff will submit to the Court upon filing this motion.

7. Defendant reserves its right to appeal the Final Judgment.

8. Because the parties agree that the United States reserves its right to appeal the Final Judgment based on the legal arguments previously presented in this case, the United States does not object to the Court entering this order, as the United States agrees that, if the Court's rulings in this case stand, the proposed final judgment accurately reflects the relief that FedEx should receive.

WHEREFORE, FedEx respectfully requests that this Court enter a Final Judgment that FedEx is entitled to a refund of \$87,058 for its FY18 tax year and \$84,524,409 for its FY19 tax year, including any statutory interest, as provided by law, applied to each overpayment of tax.

Dated: May 23, 2025

/s/ Joseph B. Judkins

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CERTIFICATE OF COUNSEL PURSUANT TO LOCAL RULE 7.2(A)(1)(B)

Pursuant to Local Rule 7.2(a)(1)(B), the undersigned certifies that on May 23, 2025, counsel for the parties last conferred by email to discuss FedEx's Motion for Judgment. On behalf of plaintiff, Joseph B. Judkins, George M. Clarke, and Cameron C. Reilly of Baker & McKenzie were included in the email exchange. On behalf of defendant, Kyle L. Bishop of the United States Department of Justice, Tax Division was included in the email exchange. Defendant does not oppose FedEx's Motion for Judgment.

/s/ Joseph B. Judkins

Joseph B. Judkins

Attorney for Plaintiff, FedEx